

# **Argyll District Salmon Fishery Board**

**Accounts  
for the year ended  
31<sup>st</sup> December 2023**



**Simmers & Co**  
Chartered Accountants  
OBAN

# **Argyll District Salmon Fishery Board**

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## **Argyll District Salmon Fishery Board**

### **Accountants report on the unaudited accounts of Argyll District Salmon Fishery Board**

In accordance with our engagement letter, we have prepared your accounts on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on your behalf and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourself for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts. This guidance is detailed at <http://www.icas.org.uk/accountspreparationguidance>.

You have acknowledged on the balance sheet for the year ended 31 December 2023 that you have approved these accounts and have confirmed that you have made available all relevant records and information for their preparation.

We have not been instructed to carry out any audit work on the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



**Simmers & Co  
Chartered Accountants  
Albany Chambers  
Albany Street  
Oban  
Argyll PA34 4AL**

**2 April 2024**

# Argyll District Salmon Fishery Board

## Trading account for the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Assessments		51,147		51,027
SSE Contribution		30,268		26,668
		<u>81,415</u>		<u>77,695</u>
<i>Assessments distribution to RIA's</i>				
Awe	36,186		36,821	
Ruel	1,968		1,865	
Enforcement costs	11,024		9,630	
Conservation measures	30,299		31,296	
	<u>79,477</u>		<u>79,612</u>	
<b>Gross surplus (c/fwd to page 3)</b>		<u><u>1,938</u></u>		<u><u>(1,917)</u></u>

# Argyll District Salmon Fishery Board

## Profit and loss account for the year ended 31 December 2023

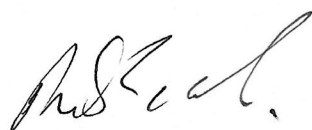
	2023		2022	
	£	£	£	£
<b>Gross surplus (b/fwd from page 2)</b>		1,938		(1,917)
<b>Clerking Costs</b>				
Administration costs	3,200		3,235	
		3,200		3,235
<b>Premises Costs</b>				
Rent payable	1,200		1,200	
		1,200		1,200
<b>Repairs</b>				
Repairs to equipment	152		62	
		152		62
<b>General Administration Costs</b>				
Printing, postage and stationery	6		34	
		6		34
<b>Legal and Professional Costs</b>				
Clerking & Consultation costs	830		1,573	
Accountancy	786		629	
		1,616		2,202
<b>Bad Debts</b>				
Bad debts	-		(760)	
		-		(760)
<b>Other Finance Costs</b>				
Bank charges	57		47	
		57		47
<b>Other Expenditure</b>				
Insurance	573		537	
Sundry expenses	46		35	
Subscriptions	1,239		1,050	
		1,858		1,622
		(8,089)		(7,642)
<b>Net Surplus/(Deficit)</b>		(6,151)		(9,559)

# Argyll District Salmon Fishery Board

## Balance sheet as at 31 December 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	1	3,717		4,582	
Cash at bank and in hand		69,755		76,977	
		<u>73,472</u>		<u>81,559</u>	
<b>Current liabilities</b>	2				
Trade creditors		1,859		307	
Other creditors		323		903	
Accruals		6,713		9,621	
		<u>8,895</u>		<u>10,831</u>	
<b>Net current assets</b>			64,577		70,728
<b>Total assets less current liabilities</b>			<u>64,577</u>		<u>70,728</u>
<b>Capital account</b>					
Brought forward at 1 January 2023			70,728		80,287
Surplus/(Deficit) for the year			(6,151)		(9,559)
			<u>64,577</u>		<u>70,728</u>
			<u>64,577</u>		<u>70,728</u>

I approve the financial information which comprises the profit and loss account, balance sheet and related notes. I acknowledge my responsibility for the financial information and for providing all information and explanations necessary for its completion.



**Roger Brook, Chairman**  
**Date: 2nd April 2024**

**Argyll District Salmon Fishery Board**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>1. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,019	3,011
Prepayments and accrued income	1,698	1,571
	<u>3,717</u>	<u>4,582</u>
	<u><u>3,717</u></u>	<u><u>4,582</u></u>
 <b>2. Current liabilities</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,859	307
Other creditors	323	903
Accruals and deferred income	6,713	9,621
	<u>8,895</u>	<u>10,831</u>
	<u><u>8,895</u></u>	<u><u>10,831</u></u>